

March 15, 2006

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Room TWB-204
Washington, D.C. 20554

Dear Ms. Dortch:

RE: Ex Parte: In re: Application of GTE Corp., Transferor, and Bell Atlantic Corporation, Transferee, For Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License, CC Docket No. 98-184

The enclosed materials are being filed pursuant to Verizon Communications Inc.'s ("Verizon") obligations under Appendix D, Section XXII, Paragraph 56(e) of the above referenced docket to obtain independent examinations of its compliance with the merger conditions and its controls over compliance with the merger conditions. The accompanying material includes:

- Independent Accountants' Report on the Effectiveness of Internal Control Over Compliance with the Specified Merger Conditions, as defined
- Report of Management on the Effectiveness of Controls over Compliance with Merger Conditions IV, VI, XI, XII, XVII, XXI, XXII, XXIII, XXIV, XXV
- Independent Accountants' Report on Compliance with Specified Merger Conditions, as defined
- Report of Management on Compliance with Merger Conditions IV, VI, XI, XII, XVII, XXI, XXII, XXIII, XXIV, XXV

Please place a copy of the attached independent accountants' reports in the Ex Parte file of the above referenced proceeding.

Very truly yours,



Enclosures

cc: Mr. H. Boyle
Ms. H. DeNigro
Mr. P. Young
Mr. J. Ward (Verizon Communications Inc.)

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
Verizon Communications Inc.

We have examined Verizon Communications Inc.'s (the "Company" or "Verizon") compliance, during the period from January 1, 2005 through the earlier of the respective date of termination referenced below or December 31, 2005, with the following conditions set forth in Appendix D of the Federal Communications Commission's (the "FCC") Memorandum Opinion and Order in Common Carrier Docket No. 98-184¹ approving the Bell Atlantic/GTE Merger or in the Order and Consent Decree released on August 20, 2002 by the FCC Enforcement Bureau in File No. EB-01-IH-0519 (the "Consent Decree"):

Condition XI, Carrier-to-Carrier Promotions: Unbundled Loop Discount, which terminated on June 15, 2005;

Condition IV, Non-discriminatory Rollout of xDSL Services, Condition VI, Uniform and Enhanced OSS and Advanced Services OSS, Condition XII, Carrier-to-Carrier Promotions: Resale Discount, Condition XVII, InterLATA Services Pricing, Condition XXI, Compliance Program, Condition XXII, Independent Auditor, Condition XXIII, Enforcement, Condition XXIV, Sunset, and Condition XXV, Effect of Conditions, including the requirements of Conditions XXI and XXII to the extent that they relate to the accuracy of the Company's annual compliance report for the year ended December 31, 2005; and

Providing the FCC with timely and accurate notices pursuant to specific notification requirements relating to such conditions (the conditions described in this and the preceding two paragraphs above are collectively referred to as the "Specified Merger Conditions"); and

Data retention requirements set forth in the Consent Decree, which terminated on April 23, 2005 for Condition XIX, *Additional Service Quality Reporting*, and on October 22, 2005 for Condition V, *Carrier to Carrier Performance Plan*, (the "Data Retention Requirements").

We also examined management's assertion included in the accompanying Report of Management on Compliance with the Specified Merger Conditions and Data Retention Requirements. Management is responsible for the Company's compliance with the Merger Conditions and the Consent Decree, and its assertion thereon. Our responsibility is to express an opinion on the Company's compliance with the Specified Merger Conditions and the Data Retention Requirements based on our examination.

¹ *Application of GTE Corporation, Transferor, and Bell Atlantic Corporation, Transferee, for Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License*, CC Docket No. 98-184, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with the Specified Merger Conditions and Data Retention Requirements, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, the Company complied, in all material respects, with the Specified Merger Conditions and Data Retention Requirements during the period from January 1, 2005 through the earlier of the respective date of termination referenced above or December 31, 2005, including the requirements to file an accurate annual compliance report for the year ended December 31, 2005 and to provide the FCC with timely and accurate notices pursuant to specific notification requirements relating to the Specified Merger Conditions and Data Retention Requirements for such period.

This report is intended solely for the information and use of the management of the Company and the FCC and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

March 15, 2006

Jeffrey Wm Ward
Senior Vice President
Regulatory Compliance



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Report of Management on Compliance with Merger Conditions IV, VI, XI, XII, XVII, XXI, XXII, XXIII, XXIV, XXV

March 15, 2006

Management of Verizon Communications Inc. ("Verizon" or the "Company"¹) is responsible for ensuring that Verizon complies with the conditions set forth in Appendix D ("the Merger Conditions") of the Federal Communications Commission's ("FCC's") Memorandum Opinion and Order in CC Docket No. 98-184 approving the Bell Atlantic/GTE Merger.² Management's assertions that follow relate to compliance with Condition IV (Non-Discriminatory Rollout of xDSL Services), Condition VI (Uniform and Enhanced OSS and Advanced Services OSS), Condition XI (Carrier-to-Carrier Promotions: Unbundled Loop Discount)³, Condition XII (Carrier-to-Carrier Promotions: Resale Discount), Condition XVII

¹ The word "Company" or "Companies" used throughout this report refers to the incumbent local exchange carriers ("ILECs") operating as Verizon telephone companies during all or a portion of 2005, collectively as follows: Contel of the South, Inc. d/b/a Verizon Mid-States, GTE Southwest Inc. d/b/a Verizon Southwest, The Micronesian Telecommunications Corporation, Verizon California Inc., Verizon Delaware Inc., Verizon Florida Inc., Verizon Hawaii Inc., Verizon Maryland Inc., Verizon New England Inc., Verizon New Jersey Inc., Verizon New York Inc., Verizon North Inc., Verizon Northwest Inc., Verizon Pennsylvania Inc., Verizon South Inc., Verizon Virginia Inc., Verizon Washington, DC Inc., Verizon West Coast Inc., Verizon West Virginia Inc., provided that, with regard to The Micronesian Telecommunications Corporation, this report only applies to Merger Conditions IV, XVII, XXI, XXII, XXIII, XXIV, and XXV (see Merger Conditions, n.3). Verizon sold Verizon Hawaii Inc. and The Micronesian Telecommunications Corporation ("Transferred Companies") on May 2, 2005 and September 20, 2005, respectively. Verizon's compliance and reporting obligations with regard to the Transferred Companies terminated as of each company's date of sale. Verizon therefore reports on the Transferred Companies' compliance with the Merger Conditions only for those portions of 2005 during which Verizon owned the Transferred Companies.

² Application of GTE Corp. and Bell Atlantic Corp. for Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License, CC Docket No. 98-184, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

³ Condition XI (Carrier-to-Carrier Promotions: Unbundled Loop Discount) sunset on June 15, 2005.

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(InterLATA Services Pricing), Condition XXI (Compliance Program), Condition XXII (Independent Auditor), Condition XXIII (Enforcement), Condition XXIV (Sunset), and Condition XXV, (Effect of the Conditions) as set forth in Appendix D (the "Covered Merger Conditions")⁴. In addition, Management's assertions relate to compliance with the August 16, 2002 consent decree entered into between Verizon and the FCC Enforcement Bureau through the sunset date of April 23, 2005 for Merger Condition XIX (Additional Service Quality Reporting) and October 22, 2005 for Merger Condition V (Carrier to Carrier Performance Plan).

Management has performed an evaluation of Verizon's compliance with the requirements of the Covered Merger Conditions for the year ended December 31, 2005 (the "Evaluation Period"). Based on this evaluation, we assert that, during the Evaluation Period, Verizon has complied with all requirements of the Covered Merger Conditions in all material respects as described below. In addition, Verizon provides the following information regarding compliance with the Merger Conditions.

IV. Non-discriminatory Rollout of xDSL Services

The Company complied with the requirements of this condition as described herein. In particular:

- a. In each state where xDSL had been deployed in at least 20 urban wire centers by June 30, 2003, at least 10% of the urban wire centers Verizon deployed were from the Low Income Urban Pool, and in each state where xDSL had been deployed by June 30, 2003 in at least 20 rural wire centers, at least 10% of the rural wire centers Verizon deployed were from the Low Income Rural Pool.
- b. Verizon filed the 2005 quarterly status reports demonstrating compliance with this condition on April 27, 2005, July 29, 2005, October 31, 2005, and January 30, 2006.
- c. This condition sunset on December 31, 2003 in states which had met the 20 urban or rural wire center threshold prior to the first status report being filed on January 31, 2001. The condition sunset on June 30, 2003 for those states in which Verizon did not meet the 20 urban or rural wire center threshold by June 30, 2003. In states where the 20 urban or rural wire center threshold was met between January 1, 2001 and June 30, 2003, the condition sunsets 36 months from the date that the threshold was met.

⁴ This report does not address immaterial matters.

Report of Management on Compliance with Merger Conditions IV, VI, XI, XII, XVII, XXI, XXII, XXIII, XXIV, XXV

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Ensuring Open Local Markets

V. Carrier-to-Carrier Performance Plan (Including Performance Measurements)

On August 16, 2002, Verizon and the FCC Enforcement Bureau entered into a consent decree terminating an informal investigation into Verizon's compliance with the Merger Conditions. Verizon established a process for refresher training of data providers, and communication of data retention requirements. Verizon continued to be in compliance with the data retention requirements through the sunset date of October 22, 2005.

VI. Uniform and Enhanced Operational Support Systems and Advanced Services Operational Support Systems

The Company complied with the requirements of this condition as described herein. In particular:

- a. The Company continued to offer uniform electronic OSS interfaces and business rules in the former Bell Atlantic and the former GTE service areas in Pennsylvania and Virginia for 100% of the obligated access lines in those states. The obligation to provide uniform electronic OSS interfaces and business rules in Virginia sunset on May 19, 2005.
- b. The changes made to the OSS interfaces and business rules specified in the Plan of Record (POR) as a result of the collaborative process in the Bell Atlantic Service Areas and the GTE Service Areas or as modified pursuant to Verizon's change management process continued to be available through the sunset date of December 22, 2005.
- c. The OSS functions and product ordering capabilities specified in the POR or as modified pursuant to Verizon's change management process continued to be offered in the Bell Atlantic and GTE service areas. As described in paragraph 64 of the Merger Conditions, the changes made per the POR sunset 36 months after implementation. Accordingly, the following portions of the POR sunset during 2005:
 - i. In the former Bell Atlantic service areas, the billing structure identified through the Plan of Record collaboratives required by the Merger Order, which were not available at merger close, sunset in 2005. Specifically, Uniform Billing Account Structure and Billing Output Specification Billing Data Tape (BOS BDT) standardization sunset on December 22, 2005.
 - ii. In the former GTE service areas, the products outlined in Attachment B-2 of the Merger Order, which were not available at merger close, sunset in 2005. Specifically, the obligation to provide Integrated Digital Subscriber Line sunset on February 26, 2005.

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XI. Carrier-to-Carrier Promotions: Unbundled Loop Discount

The Company complied with the requirements of this condition as described herein. In particular, the Company provided the required unbundled loop discounts to all carriers unless the carrier proactively chose not to accept the discount, in accordance with the Merger Conditions. This Condition sunset on June 15, 2005.

XII. Carrier-to-Carrier Promotions: Resale Discount

The Company complied with the requirements of this condition as described herein. The Company provided the required resale discount to all carriers unless the carrier proactively chose not to accept the discount, in accordance with the Merger Conditions.

In limited instances, Verizon provided an incorrect discount amount or provided the discount outside the 60-day requirement during 2005. In some instances, the charges eligible for the discount were billed incorrectly. Verizon took corrective actions to issue credits to the affected CLECs effective to the date the error occurred for a qualifying line during the promotional period.

Improving Residential Phone Service

XVII. InterLATA Services Pricing

Verizon complied with the requirements of this condition as described herein. In particular, each Verizon subsidiary providing interLATA long distance service to wireline residential customers within the United States during 2005 continued to have in effect an interLATA long distance offering that did not include mandatory, minimum monthly, or flat rate charges for interLATA service for the reporting period or until the sunset of the requirement.

This condition sunset on June 30, 2003, 36 months after the merger close date for each Verizon subsidiary providing interLATA long distance service to wireline residential customers in Puerto Rico, Micronesia, and within the United States in former GTE states, except for the properties in Pennsylvania and Virginia.

This condition sunset for New York on January 3, 2003, for Massachusetts on April 26, 2004, for Connecticut on July 30, 2004, and for Pennsylvania on September 28, 2004, for Rhode Island on March 3, 2005, for Vermont on April 30, 2005, for Maine on July 2, 2005, for New Jersey on July 4, 2005, for Delaware and New Hampshire on October 5, 2005, and for Virginia on November 9, 2005, 36 months after 271 authorization in these states.

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In the remaining former Bell Atlantic states, Verizon complied with the requirements of this condition with each Verizon subsidiary providing interLATA long distance service to wireline residential customers within the United States during 2005 continuing to have in effect an interLATA long distance offering that did not include mandatory, minimum monthly, or flat-rate charges for interLATA service.

XIX. Additional Service Quality Reporting

On August 16, 2002, Verizon and the FCC Enforcement Bureau entered into a consent decree terminating an informal investigation into Verizon's compliance with the Merger Conditions. Verizon established a process for refresher training of data providers, and communication of data retention requirements. Verizon continued to be in compliance with the data retention requirements through the sunset date of April 23, 2005.

Ensuring Compliance with and Enforcement of These Conditions

XXI. Compliance Program

Verizon complied with the requirements of this condition as described herein. In particular, Verizon provided accurate and timely reports to the FCC, as required by the condition, including its Annual Merger Compliance Report that was filed on March 15, 2005, which disclosed issues known at that time.

A senior corporate officer appointed as Senior Vice President – Regulatory Compliance oversaw implementation of, and compliance with, the Merger Conditions. The Senior Vice President – Regulatory Compliance presented merger compliance status to the audit committee of the Verizon board of directors on June 2, 2005. Verizon consulted with the FCC staff on an ongoing basis regarding Verizon's compliance.

XXII. Independent Auditor

Verizon complied with the requirements of this condition as described herein. In particular, Verizon engaged Deloitte & Touche LLP, an independent auditor deemed acceptable to the FCC, for the 2005 Merger audit.

Deloitte & Touche LLP has not been instrumental during the past 24 months in designing all or substantially all of the systems and processes under examination in the attestation engagement.

The 2004 General Merger Conditions audit report was filed on March 25, 2005. Work papers were made available at a Washington, D.C. location.

**Report of Management on Compliance with Merger Conditions IV, VI, XI, XII,
XVII, XXI, XXII, XXIII, XXIV, XXV**

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On April 21, 2005, Verizon, the FCC Audit Staff, and Deloitte & Touche LLP met to confer regarding changes to the detailed audit program. The Company kept the FCC informed of matters required under the Merger Conditions. Verizon granted the independent auditors access to all books, records, operations, and personnel relevant to the conditions addressed in this report.

XXIII. Enforcement

There has been no determination by the Chief of the Enforcement Bureau that Verizon failed to comply with the Merger Conditions during the effective period of any condition.

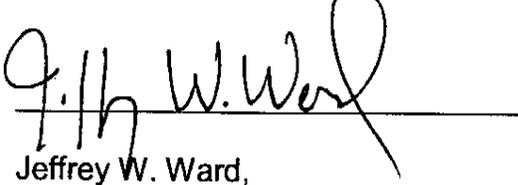
XXIV. Sunset

Merger Condition XI. Carrier-to-Carrier Promotions: Unbundled Loop Discount, and the August 16, 2002 consent decree sunset in their entirety during 2005.

XXV. Effect of Conditions

Verizon followed the guidance of this condition in interpreting and applying the Merger Conditions and the relationship to state law.

Verizon Communications Inc.



Jeffrey W. Ward,

Senior Vice President - Regulatory Compliance
March 15, 2006

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
Verizon Communications Inc.

We have examined the effectiveness of Verizon Communications Inc.'s (the "Company" or "Verizon") internal control over compliance with the following conditions set forth in Appendix D of the Federal Communications Commission's (the "FCC") Memorandum Opinion and Order in Common Carrier Docket No. 98-184¹ approving the Bell Atlantic/GTE Merger (the "Merger Order") or in the Order and Consent Decree released on August 20, 2002 by the FCC Enforcement Bureau in File No. EB-01-IH-0519 (the "Consent Decree"):

Condition XI, *Carrier-to-Carrier Promotions: Unbundled Loop Discount*, which terminated on June 15, 2005;

Condition IV, *Non-discriminatory Rollout of xDSL Services*, Condition VI, *Uniform and Enhanced OSS and Advanced Services OSS*, Condition XII, *Carrier-to-Carrier Promotions: Resale Discount*, Condition XVII, *InterLATA Services Pricing*, Condition XXI, *Compliance Program*, Condition XXII, *Independent Auditor*, Condition XXIII, *Enforcement*, Condition XXIV, *Sunset*, and Condition XXV, *Effect of Conditions*, (the conditions described in this and the preceding paragraph above are collectively referred to as the "Specified Merger Conditions"); and

Data retention requirements set forth in the Consent Decree, which terminated on April 23, 2005 for Condition XIX, *Additional Service Quality Reporting*, and on October 22, 2005 for Condition V, *Carrier to Carrier Performance Plan*, (the "Data Retention Requirements"),

for the period from January 1, 2005 through the earlier of the respective date of termination referenced above or December 31, 2005, based on the criteria for effective internal control over compliance established in the Merger Order and the Consent Decree. We also examined management's assertion included in the accompanying Report of Management on the Effectiveness of Controls Over Compliance with Specified Merger Conditions and Data Retention Requirements. Verizon management is responsible for maintaining effective internal control over compliance with the Merger Conditions and the Consent Decree, and its assertion thereon. Our responsibility is to express an opinion on the effectiveness of internal control over compliance with the Specified Merger Conditions and the Data Retention Requirements based on our examination.

¹ *Application of GTE Corporation, Transferor, and Bell Atlantic Corporation, Transferee, for Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License*, CC Docket No. 98-184, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included obtaining an understanding of the internal control over compliance with the Specified Merger Conditions and Data Retention Requirements, testing, and evaluating the design and operating effectiveness of the internal control and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in any internal control, noncompliance due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over compliance with the Specified Merger Conditions and Data Retention Requirements to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company maintained effective internal control over compliance with the Specified Merger Conditions and Data Retention Requirements during the period from January 1, 2005 through the earlier of the respective termination date for each condition or requirement referenced above or December 31, 2005 based on the criteria established in the Merger Order and Consent Decree.

This report is intended solely for the information and use of the management of the Company and the FCC and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Deloitte & Touche LLP". The signature is written in dark ink and is positioned above the date.

March 15, 2006

Jeffrey Wm Ward
Senior Vice President
Regulatory Compliance



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Report of Management on the Effectiveness of Controls over Compliance with Merger Conditions IV, VI, XI, XII, XVII, XXI, XXII, XXIII, XXIV, XXV

March 15, 2006

Management of Verizon Communications Inc. ("Verizon" or the "Company"¹) is responsible for ensuring that Verizon complies with the conditions set forth in Appendix D ("the Merger Conditions") of the Federal Communications Commission's ("FCC's") Memorandum Opinion and Order in CC Docket No. 98-184 approving the Bell Atlantic/GTE Merger.² Management's assertions that follow relate to compliance with Condition IV (Non-Discriminatory Rollout of xDSL Services), Condition VI (Uniform and Enhanced OSS and Advanced Services

¹ The word "Company" or "Companies" used throughout this report refers to the incumbent local exchange carriers ("ILECs") operating as Verizon telephone companies during all or a portion of 2005, collectively as follows: Contel of the South, Inc. d/b/a Verizon Mid-States, GTE Southwest Inc. d/b/a Verizon Southwest, The Micronesian Telecommunications Corporation, Verizon California Inc., Verizon Delaware Inc., Verizon Florida Inc., Verizon Hawaii Inc., Verizon Maryland Inc., Verizon New England Inc., Verizon New Jersey Inc., Verizon New York Inc., Verizon North Inc., Verizon Northwest Inc., Verizon Pennsylvania Inc., Verizon South Inc., Verizon Virginia Inc., Verizon Washington, DC Inc., Verizon West Coast Inc., Verizon West Virginia Inc., provided that, with regard to The Micronesian Telecommunications Corporation, this report only applies to Merger Conditions IV, XVII, XXI, XXII, XXIII, XXIV, and XXV (see Merger Conditions, n.3). Verizon sold Verizon Hawaii Inc. and The Micronesian Telecommunications Corporation ("Transferred Companies") on May 2, 2005 and September 20, 2005, respectively. Verizon's compliance and reporting obligations with regard to the Transferred Companies terminated as of each company's date of sale. Verizon therefore reports on the Transferred Companies' compliance with the Merger Conditions only for those portions of 2005 during which Verizon owned the Transferred Companies.

² *Application of GTE Corp. and Bell Atlantic Corp. for Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License*, CC Docket No. 98-184, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

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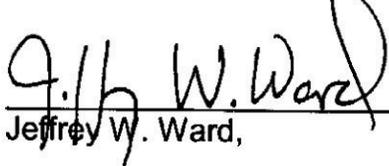
OSS), Condition XI (Carrier-to-Carrier Promotions: Unbundled Loop Discount)³, Condition XII (Carrier-to-Carrier Promotions: Resale Discount), Condition XVII (InterLATA Services Pricing), Condition XXI (Compliance Program), Condition XXII (Independent Auditor), Condition XXIII (Enforcement), Condition XXIV (Sunset), and Condition XXV (Effect of the Conditions) as set forth in Appendix D (the "Covered Merger Conditions")⁴. In addition, Management's assertions relate to compliance with the August 16, 2002 consent decree entered into between Verizon and the FCC Enforcement Bureau through the sunset date of April 23, 2005 for Merger Condition XIX (Additional Service Quality Reporting) and October 22, 2005 for Merger Condition V (Carrier to Carrier Performance Plan).

The Company's internal controls have been designed to comply with the Merger Conditions. There are inherent limitations in any control, including the possibility of human error and the circumvention or overriding of the internal controls. Accordingly, even effective internal controls can provide only reasonable assurance with respect to the achievement of the objectives of internal controls. Further, because of changes in conditions, the effectiveness of internal controls may vary over time.

The Company has determined that the objective of the internal controls with respect to compliance with the Covered Merger Conditions is to provide reasonable, but not absolute, assurance that compliance has been achieved.

The Company has assessed its internal controls over compliance with the Covered Merger Conditions. Based on this assessment, the Company asserts that for the year ended December 31, 2005, its internal controls over compliance with the Covered Merger Conditions were effective in providing reasonable assurance that the Company has complied with the Covered Merger Conditions.

Verizon Communications Inc.



Jeffrey W. Ward,

Senior Vice President - Regulatory Compliance
March 15, 2006

³ Condition XI (Carrier-to-Carrier Promotions: Unbundled Loop Discount) sunset on June 15, 2005.

⁴ This report does not address immaterial matters.